

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive



Date

Sonoma

Court

2023-24 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Sonoma
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,238,172)	\$ 3,330,695	\$ (157,674)				\$ 110,088	\$ 44,936	\$ (48,973)
Payroll	\$ 1,057	\$ 0	\$ 0					\$ 1,057	\$ 7,416
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 0	\$ 0	\$ 1
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (14,393)	\$ (14,393)	\$ (20,942)
Cash on Hand	\$ 7,950							\$ 7,950	\$ 7,950
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 12,499,988						\$ 7,883,392	\$ 20,383,380	\$ 19,504,672
Total Cash and Cash Equivalents	\$ 9,285,823	\$ 3,330,695	\$ (157,674)				\$ 7,979,087	\$ 20,437,930	\$ 19,465,124
Short-Term Investment Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 141							\$ 141	\$ 77,388
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 913	\$ 0	\$ 0					\$ 913	\$ 913
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 46,122
Trust Due To/From							\$ 2,755	\$ 2,755	\$ 17,423
Distribution Due To/From							\$ 25	\$ 25	\$ 9
Civil Filing Fee Due To/From									
General Due To/From	\$ 9,013							\$ 9,013	\$ 7,242
Total Receivables	\$ 10,067	\$ 0	\$ 0				\$ 2,779	\$ 12,846	\$ 149,097
Prepaid Expenses - General	\$ 129,390							\$ 129,390	\$ (10)
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 129,390							\$ 129,390	\$ (10)
Other Assets									
Total Other Assets									
Total Assets	\$ 9,425,279	\$ 3,330,695	\$ (157,674)				\$ 7,981,867	\$ 20,580,166	\$ 19,614,211
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (2,492)	\$ 0	\$ 0				\$ 0	\$ (2,492)	\$ 4,693
Due to Other Funds	\$ 2,779	\$ 0	\$ 0				\$ 9,013	\$ 11,792	\$ 24,674
Due to Other Courts									
Due to State	\$ 20,572							\$ 20,572	\$ 192,493
TC145 Liability							\$ 400,194	\$ 400,194	\$ 316,588
Due to Other Governments							\$ 687,316	\$ 687,316	\$ 596,311
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 3,030
Interest							\$ 26,654	\$ 26,654	\$ 16,036
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 33,231	\$ 0	\$ 0				\$ 1,123,176	\$ 1,156,407	\$ 1,153,825
Civil							\$ 6,101,196	\$ 6,101,196	\$ 4,164,585
Criminal							\$ 258,966	\$ 258,966	\$ 267,615
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 242,629	\$ 242,629	\$ 164,701
Miscellaneous Trust									
Total Trust Deposits							\$ 6,632,522	\$ 6,632,522	\$ 4,626,632
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (306,488)						\$ 0	\$ (306,488)	\$ (297,031)
Deferred Compensation Payable	\$ 867							\$ 867	\$ 0
Deductions Payable	\$ 4,036							\$ 4,036	\$ 666
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (301,585)	\$ 0	\$ 0				\$ 0	\$ (301,585)	\$ (296,365)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 10,000
Liabilities For Deposits	\$ 120,979	\$ 1,000	\$ 494				\$ 67,674	\$ 190,147	\$ 175,273
Jury Fees - Non-Interest							\$ 123,554	\$ 123,554	\$ 111,464
Fees - Partial Payment & Overpayment	\$ 14,123						\$ 34,941	\$ 49,064	\$ 29,821
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 135,102	\$ 1,000	\$ 494				\$ 226,169	\$ 362,765	\$ 326,558
Total Liabilities	\$ (133,252)	\$ 1,000	\$ 494				\$ 7,981,867	\$ 7,850,109	\$ 5,810,649
Total Fund Balance	\$ 9,558,532	\$ 3,329,694	\$ (158,168)					\$ 12,730,058	\$ 13,803,562
Total Liabilities and Fund Balance	\$ 9,425,279	\$ 3,330,695	\$ (157,674)				\$ 7,981,867	\$ 20,580,166	\$ 19,614,211

Superior Court of California, County of Sonoma
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
Fiscal Year 2023/24										2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 19,495,152	\$ (46,186)					\$ 19,448,966	\$ 30,540,732	\$ 19,631,367	\$ 28,981,118	
Improvement and Modernization Fund	\$ 177,629						\$ 177,629	\$ 202,421	\$ 174,819	\$ 112,194	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 844,639						\$ 844,639	\$ 1,682,211	\$ 825,110	\$ 1,689,308	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 294,065						\$ 294,065	\$ 476,198	\$ 248,061	\$ 465,298	
Other Miscellaneous	\$ 1,172,049	\$ 964,432					\$ 2,136,481	\$ 2,136,481	\$ 2,224,854	\$ 2,224,854	
	\$ 21,983,534	\$ 918,246					\$ 22,901,780	\$ 35,038,043	\$ 23,104,212	\$ 33,472,772	
Grants											
AB 1058 Commissioner/Facilitator			\$ (17,809)				\$ (17,809)	\$ 359,230	\$ 81,819	\$ 643,156	
Other Judicial Council Grants			\$ 763				\$ 763	\$ 763	\$ 0		
Non-Judicial Council Grants											
			\$ (17,046)				\$ (17,046)	\$ 359,993	\$ 81,819	\$ 643,156	
Other Financing Sources											
Interest Income	\$ 272,227	\$ 66,825					\$ 339,052	\$ 462,915	\$ 196,616	\$ 37,990	
Investment Income											
Donations											
Local Fees	\$ 16,051	\$ 43,607					\$ 59,658	\$ 132,550	\$ 24,515	\$ 116,535	
Non-Fee Revenues											
Enhanced Collections		\$ (3,436)					\$ (3,436)	\$ 1,260	\$ (2,181)	\$ 3,540	
Escheatment											
Prior Year Revenue	\$ 11,358	\$ 2,579					\$ 13,937		\$ (668,168)		
County Program - Restricted		\$ 2,336					\$ 2,336	\$ 5,930	\$ 2,072	\$ 5,375	
Reimbursement Other	\$ 43,450						\$ 43,450	\$ 35,030	\$ 14,246	\$ 13,830	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,656						\$ 1,656	\$ 3,025	\$ 1,333	\$ 3,610	
	\$ 344,742	\$ 111,910					\$ 456,653	\$ 640,710	\$ (431,567)	\$ 180,880	
Total Revenues	\$ 22,328,276	\$ 1,030,157	\$ (17,046)				\$ 23,341,387	\$ 36,038,746	\$ 22,754,464	\$ 34,296,808	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,043,153	\$ 56,899	\$ 78,276				\$ 6,178,328	\$ 14,269,476	\$ 6,000,369	\$ 13,038,562	
Temp Help											
Overtime	\$ 14,515		\$ 565				\$ 15,080	\$ 25,000	\$ 111,765	\$ 228,617	
Staff Benefits	\$ 5,339,846	\$ 24,079	\$ 36,925				\$ 5,400,849	\$ 14,535,606	\$ 5,323,937	\$ 15,036,213	
	\$ 11,397,514	\$ 80,977	\$ 115,766				\$ 11,594,257	\$ 28,830,082	\$ 11,436,071	\$ 28,303,392	
Operating Expenses and Equipment											
General Expense	\$ 190,194	\$ 71	\$ 928				\$ 191,193	\$ 488,354	\$ 102,868	\$ 818,189	
Printing	\$ 21,579		\$ 17				\$ 21,595	\$ 48,805	\$ 52,942	\$ 74,675	
Telecommunications	\$ 83,641						\$ 83,641	\$ 153,515	\$ 77,729	\$ 233,105	
Postage	\$ 52,332	\$ 4	\$ 199				\$ 52,534	\$ 145,735	\$ 61,821	\$ 114,255	
Insurance	\$ 15,311						\$ 15,311	\$ 13,420	\$ 12,718	\$ 12,070	
In-State Travel	\$ 7,382		\$ 3,049				\$ 10,430	\$ 21,610	\$ 2,167	\$ 13,740	
Out-of-State Travel											
Training	\$ 2,925		\$ 1,950				\$ 4,875	\$ 55,950	\$ 1,608	\$ 45,375	
Security Services	\$ 196,530						\$ 196,530	\$ 578,800	\$ 197,229	\$ 520,000	
Facility Operations	\$ 131,888						\$ 131,888	\$ 336,835	\$ 83,197	\$ 151,395	
Utilities	\$ 53						\$ 53			\$ 100	
Contracted Services	\$ 1,633,609	\$ 225,925					\$ 1,859,534	\$ 3,581,164	\$ 1,093,218	\$ 2,857,098	
Consulting and Professional Services	\$ 43,671						\$ 43,671	\$ 93,948	\$ 22,340	\$ 79,474	
Information Technology	\$ 533,684		\$ 328				\$ 534,012	\$ 1,063,077	\$ 326,369	\$ 1,443,520	
Major Equipment	\$ 110,133						\$ 110,133	\$ 125,698	\$ 0	\$ 150,000	
Other Items of Expense	\$ 2,273						\$ 2,273	\$ 3,775	\$ 2,484	\$ 5,075	
	\$ 3,025,204	\$ 226,000	\$ 6,470				\$ 3,257,674	\$ 6,710,686	\$ 2,036,692	\$ 6,518,071	
Special Items of Expense											
Grand Jury	\$ 391						\$ 391	\$ 4,501	\$ 4,501	\$ 7,585	
Jury Costs	\$ 114,212						\$ 114,212	\$ 174,396	\$ 79,428	\$ 131,590	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,376)	\$ 13,473	\$ 18,903				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (1,271)		\$ (16)				\$ (1,287)				
	\$ 80,957	\$ 13,473	\$ 18,887				\$ 113,317	\$ 178,897	\$ 83,929	\$ 139,175	
Total Expenditures	\$ 14,503,675	\$ 320,451	\$ 141,122				\$ 14,965,248	\$ 35,719,665	\$ 13,556,692	\$ 34,960,638	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,824,601	\$ 709,706	\$ (158,168)				\$ 8,376,139	\$ 319,081	\$ 9,197,772	\$ (663,830)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,733,930	\$ 2,619,988	\$ 0				\$ 4,353,918	\$ 4,353,918	\$ 4,605,790	\$ 4,605,790	
Ending Balance (Deficit)	\$ 9,558,532	\$ 3,329,694	\$ (158,168)				\$ 12,730,058	\$ 4,672,999	\$ 13,803,562	\$ 3,941,960	

Superior Court of California, County of Sonoma
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended December

Fiscal Year 2023/24

2022/23

	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 4,867,226	\$ 370,353			\$ 8,983	\$ (160)	\$ 5,246,402	\$ 12,930,322	\$ 5,038,378	\$ 12,084,407
Traffic & Other Infractions	\$ 341,654	\$ 41,568				\$ (4)	\$ 383,218	\$ 1,215,200	\$ 339,611	\$ 905,830
Other Criminal Cases	\$ 695,036	\$ 221,119			\$ 13,473	\$ (20)	\$ 929,608	\$ 2,563,527	\$ 1,034,696	\$ 2,962,196
Civil	\$ 622,021	\$ 149,141				\$ (93)	\$ 771,070	\$ 1,599,308	\$ 771,219	\$ 1,783,735
Family & Children Services	\$ 1,227,755	\$ 292,777			\$ 9,920	\$ (588)	\$ 1,529,864	\$ 3,571,554	\$ 1,298,321	\$ 2,995,940
Probate, Guardianship & Mental Health Services	\$ 323,778	\$ 60,602					\$ 384,380	\$ 934,723	\$ 329,282	\$ 761,094
Juvenile Dependency Services	\$ 166,263	\$ 942				\$ (69)	\$ 167,136	\$ 413,559	\$ 34,759	\$ 173,711
Juvenile Delinquency Services	\$ 125,327	\$ 28,295				\$ (74)	\$ 153,548	\$ 374,733	\$ 84,163	\$ 172,109
Other Court Operations	\$ 1,195,966	\$ 625,872				\$ (25)	\$ 1,821,814	\$ 4,505,197	\$ 1,451,859	\$ 3,844,501
Court Interpreters	\$ 78,949	\$ 871,871					\$ 950,821	\$ 1,482,652	\$ 698,454	\$ 1,473,023
Jury Services	\$ 46,712	\$ 64,380	\$ 114,212			\$ (134)	\$ 225,170	\$ 335,658	\$ 158,492	\$ 227,775
Security		\$ 218,842					\$ 218,842		\$ 197,229	
Trial Court Operations Program	\$ 9,690,689	\$ 2,945,761	\$ 114,212		\$ 32,376	\$ (1,167)	\$ 12,781,871	\$ 29,926,433	\$ 11,436,462	\$ 27,384,321
Enhanced Collections		\$ 119					\$ 119	\$ 1,260	\$ 874	\$ 3,540
Other Non-Court Operations										
Non-Court Operations Program		\$ 119					\$ 119	\$ 1,260	\$ 874	\$ 3,540
Executive Office	\$ 313,440	\$ 2,801	\$ 391				\$ 316,632	\$ 749,542	\$ 268,000	\$ 824,619
Fiscal Services	\$ 376,061	\$ 28,289			\$ (32,376)		\$ 371,974	\$ 868,528	\$ 338,005	\$ 725,741
Human Resources	\$ 498,696	\$ 21,231				\$ (120)	\$ 519,807	\$ 1,824,081	\$ 754,548	\$ 2,518,264
Business & Facilities Services	\$ 40,712	\$ 27,380					\$ 68,092	\$ 251,865	\$ 120,059	\$ 302,013
Information Technology	\$ 674,659	\$ 232,095					\$ 906,754	\$ 2,097,956	\$ 638,743	\$ 3,202,140
Court Administration Program	\$ 1,903,568	\$ 311,795	\$ 391		\$ (32,376)	\$ (120)	\$ 2,183,258	\$ 5,791,972	\$ 2,119,355	\$ 7,572,777
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,594,257	\$ 3,257,674	\$ 114,603		\$ 0	\$ (1,287)	\$ 14,965,248	\$ 35,719,665	\$ 13,556,692	\$ 34,960,638